

**FILED**

**AUG 06 1998**

**TIMOTHY R. WALBRIDGE, CLERK  
U.S. BANKRUPTCY COURT  
NORTHERN DISTRICT OF OKLAHOMA**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF OKLAHOMA**

In re:	)	
	)	
PATRICK RAMONE ALVAREZ and	)	
LISA MARIE ALVAREZ,	)	Case No. 98-05055-R
	)	
Debtors.	)	Chapter 7
_____	)	
	)	
PATRICK RAMONE ALVAREZ and	)	
LISA MARIE ALVAREZ,	)	
	)	
Plaintiffs,	)	
	)	
v.	)	Adversary Proc. No. 98-0144-R
	)	
UNITED STATES OF AMERICA,	)	
ex. rel. INTERNAL REVENUE SERVICE,	)	
	)	
Defendant.	)	
_____	)	

**JUDGMENT**

THIS MATTER comes before the Court upon plaintiff's Complaint to Determine Dischargeability of Debt filed on May 11, 1998 in which plaintiffs request the Court to determine the dischargeability of plaintiffs' federal income tax liabilities.

WHEREFORE it appearing to the Court that plaintiffs and the United States of America are in agreement as to the disposition of the above-captioned adversary proceeding as to them pursuant to the joint stipulation filed herewith, it is

ORDERED AND ADJUDGED that the stipulation between plaintiffs and the United States of America is hereby APPROVED and ADOPTED by the Court, and it is

FURTHER ORDERED as follows:

DOCKETED 8-6, 1998  
Clerk, U.S. Bankruptcy Court  
Northern District of Oklahoma

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The parties hereby stipulate:

1. The plaintiffs filed a Chapter 7 petition in bankruptcy on December 11, 1996.
2. On May 11, 1998, the plaintiffs filed the above-captioned adversary action seeking a determination of the dischargeability of federal income tax liabilities owed to the United States.
3. The plaintiffs' federal income taxes, interest and penalties for the 1990, 1991, and 1992 tax years are dischargeable, pursuant to 11 U.S.C. Sections 507 and 523, if and when a discharge is entered in this case.
4. The plaintiffs' federal income taxes and interest for the 1993 tax year as well as the taxes, interest and penalties for the 1996 tax year are not dischargeable, pursuant to 11 U.S.C. Sections 507(a)(8)(A)(i) and 523(a)(1)(A). The penalties related to the plaintiff's 1993 taxes are dischargeable, pursuant to 11 U.S.C. Section 523(a)(7).
5. The pre-petition Notices of Federal Tax Lien filed in connection with the plaintiffs' 1990, 1991, 1992, and 1993 federal income tax liabilities attach to all existing property and rights to property, including exempt property, belonging to the plaintiffs on and prior to their filing of the Chapter 7 petition. See 11 U.S.C. Section 522(c)(1) and 26 U.S.C. Section 6231.

IT IS SO ORDERED this 6 day of August, 1998.

  
\_\_\_\_\_  
DANA L. RASURE, CHIEF JUDGE  
UNITED STATES BANKRUPTCY COURT